

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2016-095

Taxpayer's Name: GB Equal LLC

Mailing Address: P.O. Box 1900

City: Battleground

State: WA

Zip Code: 98604

Taxpayer's Parcel No: 017886000000

Hearing Was Held On: July 27, 2017

Board Members Present: Tom Crowson, Russ Wigley, Dennis Blake, Richarch Tausch, and  
Johnny Dunnagan

**Decision of Board:**

Value Sustained: \_\_\_\_\_

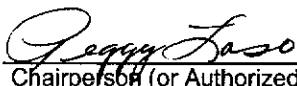
Value Changed From: \$58,500.00 To: \$50,311.00

Other: \_\_\_\_\_

Recorded on Tape No: Digital Recording

Hearing Began at (time): 2:31 pm

Ended at (time): 2:47 pm

  
Chairperson (or Authorized Designee)

8-12-17  
Date

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

Order of the Lewis County

Board of Equalization

Property Owner: GB Equal LLC

Parcel Number(s): 017886000000

Assessment Year: 2016

Petition Number: 2016-095

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains ☒ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>58,500</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>58,500</u>

BOE True and Fair Value Determination

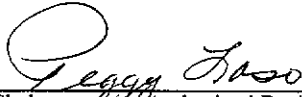
<input type="checkbox"/> Land	\$	<u>50,311</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>50,311</u>

This decision is based on our finding that:

The Board overrules the Assessor's value based on the testimony and evidence presented. The Assessor's comparable sales were all three residential and not light industrial. The Assessor's Office Commercial Appraiser Pat Woody recommended a reduced value of \$2.75 per sq. ft. The Board agrees to the recommended value change by the Assessor's representative.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 12<sup>th</sup> day of September, (year) 2017



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed 9/14/17

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a notice of appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at [bta.state.wa.us/appeal/forms.htm](http://bta.state.wa.us/appeal/forms.htm)

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**Distribution:** • Assessor • Petitioner • BOE File

Lewis

**County Board of Equalization**  
**Board Clerk's Record of Hearing**

Petition No: 2016-217 through 2016-225

Taxpayer's Name: <u>Steven Choe</u>			
Mailing Address: <u>6230 Watchtower Rd. NE</u>			
City: <u>Tacoma</u>	State: <u>WA</u>	Zip Code: <u>98422</u>	

Taxpayer's Parcel No: <u>See individual orders</u>	
Hearing Was Held On: <u>July 27, 2017</u>	
Board Members Present: <u>Tom Crowson, Russ Wigley, Dennis Blake, Richarch Tausch, and Johnny Dunnagan</u>	

Decision of Board:	
Value Sustained: _____	
Value Changed From: _____	To: _____
Other: <u>see individual orders</u>	

Recorded on Tape No: <u>Digital Recording</u>	
Hearing Began at (time): <u>1:42 pm</u>	Ended at (time): <u>1:45 pm</u>

Peggy Lasso  
Chairperson (or Authorized Designee)

9/12/17  
Date

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Order of the Lewis County

Board of Equalization

Property Owner: Steven Choe

Parcel Number(s): 017864004008

Assessment Year: 2016

Petition Number: 2016-217

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

**BOE True and Fair Value Determination**

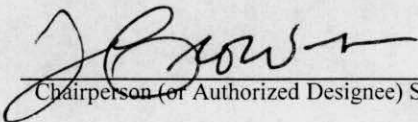
<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

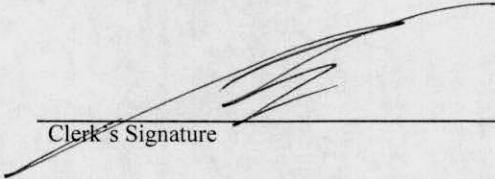
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 21<sup>st</sup> day of September, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: Steven Choe

Parcel Number(s): 017864049009

Assessment Year: 2016

Petition Number: 2016-218

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>70,200</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>70,200</u>

**BOE True and Fair Value Determination**

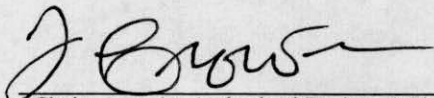
<input type="checkbox"/> Land	\$	<u>70,200</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>70,200</u>

This decision is based on our finding that:

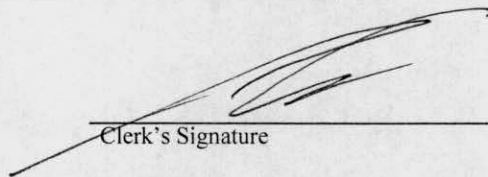
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 21<sup>st</sup> day of September, (year) 2017



Chairperson (or Authorized Designee) Signature



Clerk's Signature

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**Distribution: • Assessor • Petitioner • BOE File**



Order of the Lewis County

Board of Equalization

Property Owner: Steven Choe

Parcel Number(s): 017864049010

Assessment Year: 2016

Petition Number: 2016-219

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>70,200</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>70,200</u>

BOE True and Fair Value Determination

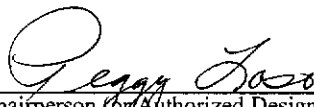
<input type="checkbox"/> Land	\$	<u>70,200</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>70,200</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 12<sup>th</sup> day of September, (year) 2017

  
Chairperson (or Authorized Designee) Signature

  
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mailed  
9/14/17

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**Distribution: • Assessor • Petitioner • BOE File**

Order of the Lewis County

Board of Equalization

Property Owner: Steven Choe

Parcel Number(s): 017864004007

Assessment Year: 2016

Petition Number: 2016-220

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

**BOE True and Fair Value Determination**

<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

This decision is based on our finding that:

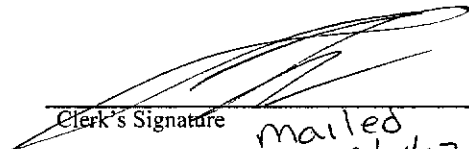
The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

Please note that the Board Orders from the Board of Equalization hearing are not verbatim. A tape of the meeting may be purchased at the Commissioners' Office.

Dated this 12<sup>th</sup> day of September, (year) 2017



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

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**Distribution:** • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: Steven Choe

Parcel Number(s): 017864004006

Assessment Year: 2016

Petition Number: 2016-221

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>69,100.00</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>69,100.00</u>

BOE True and Fair Value Determination

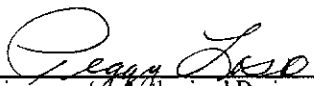
<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u>                    </u>
<input type="checkbox"/> Minerals	\$	<u>                    </u>
<input type="checkbox"/> Personal Property	\$	<u>                    </u>
Total Value	\$	<u>69,100</u>

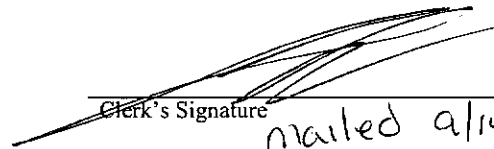
This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Clerk's Signature

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**Distribution: • Assessor • Petitioner • BOE File**

Order of the Lewis County

Board of Equalization

Property Owner: Steven Choe

Parcel Number(s): 017864004004

Assessment Year: 2016

Petition Number: 2016-223

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

**BOE True and Fair Value Determination**


<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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Dated this 12<sup>th</sup> day of September, (year) 2017



Chairperson (or Authorized Designee) Signature

  
Clerk's Signature

mailed 9/14/17

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**Distribution:** • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: Steven Choe

Parcel Number(s): 017864004003

Assessment Year: 2016

Petition Number: 2016-224

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

**Assessor's True and Fair Value**

<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

**BOE True and Fair Value Determination**


<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>


This decision is based on our finding that:

The Board supports the Assessor's determination of value based on the evidence presented. The Board concludes that the Petitioner did not provide clear, cogent, and convincing evidence to overcome the Assessor's presumption of correctness.

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**Distribution:** • Assessor • Petitioner • BOE File

Order of the Lewis County

Board of Equalization

Property Owner: Steven Choe

Parcel Number(s): 017864004001

Assessment Year: 2016

Petition Number: 2016-225

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☒ sustains ☐ overrules the determination of the assessor.

Assessor's True and Fair Value

<input type="checkbox"/> Land	\$	<u>69,100</u>
<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

BOE True and Fair Value Determination

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<input type="checkbox"/> Improvements	\$	<u></u>
<input type="checkbox"/> Minerals	\$	<u></u>
<input type="checkbox"/> Personal Property	\$	<u></u>
Total Value	\$	<u>69,100</u>

This decision is based on our finding that:

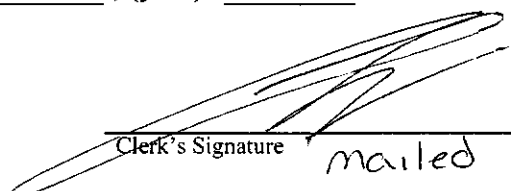
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